

**Amendments to the Claims:**

The listing of claims will replace all prior versions and listings of claims in the application.

1-25. (Canceled)

26. (Currently Amended) A method of forming a light emitting device comprising:

epitaxially growing on a first main surface of a substrate bulk composed of a GaAs single crystal, a separation-assisting compound semiconductor layer composed of a III-V compound semiconductor single crystal having a composition different from GaAs;

epitaxially growing a sub-substrate portion composed of the GaAs single crystal on the separation-assisting compound semiconductor layer;

epitaxially growing, on a first main surface of the sub-substrate portion, a main compound semiconductor layer having therein a light emitting layer, the main compound semiconductor layer and the light emitting layer each having a first main surface and a second main surface;

removing the separation-assisting compound semiconductor layer by chemical etching, to separate the substrate bulk from the sub-substrate, the sub-substrate separated from the substrate bulk being a residual substrate portion on the second main surface of the main compound semiconductor layer, the residual substrate portion having a first main surface and a second main surface; and

cutting off a portion of the residual substrate portion to form a cut-off portion having a bottom surface that exposes a portion of the second main surface of the compound semiconductor layer that serves as a light extraction surface ~~or a reflective surface~~ with respect to an emission beam from the light emitting layer.

27. (Previously Presented) The method according to claim 26, wherein epitaxially growing the main compound semiconductor layer includes epitaxially growing the main compound semiconductor layer in contact with a first main surface of the sub-substrate.

28. (Canceled)

29. (Previously Presented) The method according to Claim 26, further comprising:

forming on a portion of the first main surface of the main compound semiconductor layer a light-extraction-side electrode through which emission drive voltage is applied to the light emitting layer, wherein

portions of the first main surface of the main compound semiconductor layer that the light-extraction-side electrode is not formed on form a main light extraction surface, and

cutting off a portion of the residual substrate portion to form a cut-off portion includes forming the cut-off portion at least in a region straight under the light-extraction surface, and at least a portion of the region straight under the light-extraction side electrode is contained in the residual substrate portion.

30-32. (Canceled)

33. (Previously Presented) The method according to Claim 27, further comprising:

forming on a portion of the first main surface of the main compound semiconductor layer a light-extraction-side electrode through which emission drive voltage is applied to the light emitting layer, wherein

portions of the first main surface of the main compound semiconductor layer that the light-extraction-side electrode is not formed on form a main light extraction surface, and

cutting off a portion of the residual substrate portion to form a cut-off portion includes forming the cut-off portion at least in a region straight under the light-extraction-side electrode, and at least a portion of the region straight under the light-extraction-side electrode is contained in the residual substrate portion.

34-35. (Canceled)

36. (New) A method of forming a light emitting device comprising:

epitaxially growing on a first main surface of a substrate bulk composed of a GaAs single crystal, a separation-assisting compound semiconductor layer composed of a III-V compound semiconductor single crystal having a composition different from GaAs;

epitaxially growing a sub-substrate portion composed of the GaAs single crystal on the separation-assisting compound semiconductor layer;

epitaxially growing, on a first main surface of the sub-substrate portion, a main compound semiconductor layer having therein a light emitting layer, the main compound semiconductor layer and the light emitting layer each having a first main surface and a second main surface;

removing the separation-assisting compound semiconductor layer by chemical etching, to separate the substrate bulk from the sub-substrate, the sub-substrate separated from the substrate bulk being a residual substrate portion on the second main surface of the main compound semiconductor layer, the residual substrate portion having a first main surface and a second main surface;

cutting off a portion of the residual substrate portion to form a cut-off portion that exposes a portion of the second main surface of the compound semiconductor layer; and

forming a metal reflective component on the exposed portion of the second main surface of the compound semiconductor layer so that the portion of the second main

surface of the compound semiconductor layer exposed by the cut-off portion serves as a reflective surface with respect to an emission beam from the light emitting layer.

37. (New) The method according to claim 36, wherein epitaxially growing the main compound semiconductor layer includes epitaxially growing the main compound semiconductor layer in contact with a first main surface of the sub-substrate.

38. (New) The method according to Claim 36, further comprising:  
forming on a portion of the first main surface of the main compound semiconductor layer a light-extraction-side electrode through which emission drive voltage is applied to the light emitting layer, wherein

portions of the first main surface of the main compound semiconductor layer that the light-extraction-side electrode is not formed on form a main light extraction surface, and

cutting off a portion of the residual substrate portion to form a cut-off portion includes forming the cut-off portion at least in a region straight under the light-extraction surface, and at least a portion of the region straight under the light-extraction side electrode is contained in the residual substrate portion.

39. (New) The method according to Claim 37, further comprising:  
forming on a portion of the first main surface of the main compound semiconductor layer a light-extraction-side electrode through which emission drive voltage is applied to the light emitting layer, wherein

portions of the first main surface of the main compound semiconductor layer that the light-extraction-side electrode is not formed on form a main light extraction surface, and

cutting off a portion of the residual substrate portion to form a cut-off portion includes forming the cut-off portion at least in a region straight under the light-extraction-side

electrode, and at least a portion of the region straight under the light-extraction-side electrode is contained in the residual substrate portion.